



PHIL BREDESEN
GOVERNOR

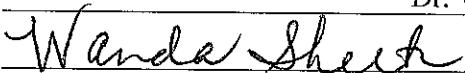
STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
7TH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

LEA COMPREHENSIVE APPLICATION FOR SPECIAL EDUCATION SERVICES

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information	July 1, 2008 – September 30, 2009
School System:	Lincoln County
Director of Schools:	Dr. Wanda Shelton
 Signature	
6/20/08 Date	
E-Mail Address:	wshelton@lcdoe.org
Name of Program Contact Person:	Dr. Bridgette Jones
E-Mail Address:	bjones@lcdoe.org
Address:	206 Davidson Drive Fayetteville, TN 37334
	Telephone No.: 931-433-7860

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved:	\$ _____	Permissive Use of Funds Requested for:
Amount of Preschool Grant Funds Approved:	\$ _____	A B C
Signature (Authorized State Department of Education Official)		Date

Must be submitted to your Management Consultant on or before July 1, 2008.

TCA 49-10-302
Section 612 (a) (11)

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
1. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
- 3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
- 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
- 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children 613(a)(9)
- 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
- 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
- 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. IRR&MS 0520-1-9-03 (3)(a)
- 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A)and §612(a)(17), IRR&MS 0520-1-9-03(2)(k)(4)
- 10. According to Rule 0520-1-9-14(6)(a); procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
- 11. According to ICA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
- 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole IRR&MS 0520-1-9- 03 (3)(a)(b)

Wanda Sheet

Signature of Director of Schools

6/20/08

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services From the School System
2008-2009**

DISABILITY	(1) Within School System	(2) Contractual Agreement	(3) Total to Receive FAPE	(4) # Receiving Special Transportation	(5) # Private School Students Placed by LEA Receiving Services	(6a) # Private School Students Placed by Parents within system	(6b) # Of Private School Students (6a) Served by LEA This School Year	Placed by Parents
								3-5
Autism	0	187	0	0	187	0	190	0
Blind	1	35	0	1	35	0	35	0
Deaf-Blindness	0	14	0	0	14	0	15	0
Deafness	34	103	0	0	34	103	0	0
Developmental Delay	3	40	0	3	40	3	40	0
Emotional Disturbance	0	9	0	0	9	0	9	0
Hearing Impairments	0	16	0	0	16	0	17	0
Intellectually Gifted	1	56	0	0	1	56	1	56
Language Impairments	0	3	0	0	3	0	3	0
Mental Retardation	0	3	0	0	3	0	3	0
Multiple Disabilities	1	6	0	0	1	6	1	6
Orthopedic Impairments	0	1	0	0	1	0	1	0
Other - Functional Delay	0	1	0	0	1	0	1	0
Other - Health Impairments	0	0	0	0	0	0	0	0
Specific Learning Disabilities	1	11	0	0	11	1	11	0
Speech Impairment	0	35	0	0	35	0	35	0
Traumatic Brain Injury	17	18	0	0	17	18	17	18
Visual Impairments	0	0	0	0	0	0	0	0
TOTAL	58	538	0	0	58	538	58	543
							Grand Total	596

LEA: Lincoln County

B. OPTIONS TO BE PROVIDED*

1. AGES 3 – 5

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
18	32	1	3	8	1	3				66

B. OPTIONS TO BE PROVIDED*

2. AGES 6 -21

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
168	147	65	47	80	2	67	6	1		583

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least $\frac{1}{2}$ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

IRR & MS 0520-1-9- 03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer yes or no to each of the following items (A, B, and C). Any yes response requires completion of a corresponding form that follows. If no is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

Yes No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to treat up to 50% of the **increase** in IDEA funds from the previous year as local funds. If a LEA decides to use these funds, it must use the form below to calculate the maximum available to be used as local funds.
If an applicant utilizes these funds, you must show the calculations on the corresponding form. (*Use form on Page 5A*)

NOTE: Early Intervening Services will impact the amount of funds available for Local Effort.

Yes No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. (*Use form on Page 5B*)

Yes No **C. Permissive Use of IDEA funds for Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement coordinated early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment**.
(*Use form on Page 5C*)

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
71150	INSTRUCTION (71000)						
116	ALTERNATIVE INSTRUCTION PROGRAM (71150)						
117	Career Ladder Program	XXXXXXXXXX		22329	0.5		
127	Career Ladder Extended Contracts	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
128	Homebound Teachers	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
162	Clerical Personnel						
163	Educational Assistants						
189	Other Salaries & Wages						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers	XXXXXXXXXX		1400	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
201	Social Security	XXXXXXXXXX		1500	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
204	State Retirement	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
206	Life Insurance	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
207	Medical Insurance	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
208	Dental Insurance	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
210	Unemployment Compensation	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
212	Employer Medicare	XXXXXXXXXX		400	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
299	Other Fringe Benefits	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
311	Contracts with other School Systems	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
330	Operating Lease Payments	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
336	Maintenance And Repair Services - Equipment	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
356	Tuition	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
369	Contracts for Substitute Teachers - Certified	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
399	Other Contracted Services	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
429	Instructional Supplies & Materials	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
449	Textbooks	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
499	Other Supplies & Materials	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
535	Fee Waivers	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
599	Other Charges (Specify)	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
790	Other Equipment	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
71150	TOTAL EXPENDITURES		0	XXXXXXXXXX	25629	XXXXXXXXXX	0

Special Education Expenses Only

FTE Positions: Full time equivalency - use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXXX blocks
ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-.03 (2) (k) (7)
0520-1-9-.03 (1) (k) (2)
EDGAR Sect 80.20 (a) (2)
(Subpart C (b) (4))

C. FINANCIAL INFORMATION
 2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116 Teachers		1,123,368	27.75	39,287	1		
117 Career Ladder Program		11,000	XXXXXX	XXXXXX	XXXXXX		XXXXXX
127 Career Ladder Extended Contracts		XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX
128 Homebound Teachers							
162 Clerical Personnel							
163 Educational Assistants		495,183	43	139960	13	10200	1
171 Speech Pathologist		79,966	2	83950	2		
189 Other Salaries & Wages				66750	2		
195 Certified Substitute Teachers		2,500	N/A	100	N/A		
198 Non-Certified Substitute Teachers		22,500	N/A	900	N/A		
201 Social Security		108,780	XXXXXX	20520	XXXXXX	635	XXXXXX
204 State Retirement		108,270	XXXXXX	7915	XXXXXX	570	XXXXXX
206 Life Insurance			XXXXXX	XXXXXX	XXXXXX		XXXXXX
207 Medical Insurance		184,082	XXXXXX	19250	XXXXXX		XXXXXX
208 Dental Insurance			XXXXXX	XXXXXX	XXXXXX		XXXXXX
210 Unemployment Compensation			XXXXXX	XXXXXX	XXXXXX		XXXXXX
212 Employer Medicare		25,441	XXXXXX	4800	XXXXXX		62
299 Other Fringe Benefits			XXXXXX	XXXXXX	XXXXXX		XXXXXX
310 Contracts With Other Public Agencies		10,000	XXXXXX	200000	XXXXXX	3454	XXXXXX
311 Contracts With Other School Systems			XXXXXX	XXXXXX	XXXXXX		XXXXXX
312 Contracts With Private Agencies		2,000	XXXXXX	XXXXXX	XXXXXX		XXXXXX
322 Evaluation & Testing			XXXXXX	XXXXXX	XXXXXX		XXXXXX
330 Operating Lease Payments			XXXXXX	XXXXXX	XXXXXX		XXXXXX
336 Maintenance And Repair Services - Equipment		3,000	XXXXXX	XXXXXX	XXXXXX		XXXXXX
356 Tuition			XXXXXX	XXXXXX	XXXXXX		XXXXXX
369 Contracts for Substitute Teachers - Certified			XXXXXX	XXXXXX	XXXXXX		XXXXXX
370 Contracts for Substitute Teachers - Non-Certified			XXXXXX	XXXXXX	XXXXXX		XXXXXX
399 Other Contracted Services			XXXXXX	XXXXXX	XXXXXX		XXXXXX
429 Instructional Supplies & Materials		20,000	XXXXXX	5677	XXXXXX		XXXXXX
449 Textbooks			XXXXXX	XXXXXX	XXXXXX		XXXXXX
499 Other Supplies & Materials			XXXXXX	XXXXXX	XXXXXX		XXXXXX
535 Fee Waivers			XXXXXX	XXXXXX	XXXXXX		XXXXXX
599 Other Charges (Specify)			XXXXXX	XXXXXX	XXXXXX		XXXXXX
725 Special Education Equipment		25,000	XXXXXX	XXXXXX	XXXXXX		XXXXXX
71200 TOTAL EXPENDITURES		2221090	XXXXXX	589,109	XXXXXX	14921	XXXXXX

Special Education Expenses Only.

FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXXX blocks
ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-03 (2) (k) (7)
 0520-1-9-03 (1) (k) (2)
 EDGAR Sect 8020 (a) (2)
 (Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA	PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120 (72100) SUPPORT SERVICES (72000) STUDENTS								
HEALTH SERVICES (72120)								
131 Medical Personnel								
189 Other Salaries & Wages								
201 Social Security	XXXXXXX	1	725	XXXXXXX			XXXXXXX	
204 State Retirement	XXXXXXX	1	555	XXXXXXX			XXXXXXX	
206 Life Insurance	XXXXXXX			XXXXXXX			XXXXXXX	
207 Medical Insurance	XXXXXXX			XXXXXXX			XXXXXXX	
208 Dental Insurance	XXXXXXX			XXXXXXX			XXXXXXX	
210 Unemployment Compensation	XXXXXXX			XXXXXXX			XXXXXXX	
212 Employer Medicare	XXXXXXX			405	XXXXXXX		XXXXXXX	
299 Other Fringe Benefits	XXXXXXX			XXXXXXX			XXXXXXX	
307 Communication	XXXXXXX			XXXXXXX			XXXXXXX	
330 Operating Lease Payments	XXXXXXX			XXXXXXX			XXXXXXX	
336 Maintenance & Repair Services-Equipment	XXXXXXX			XXXXXXX			XXXXXXX	
348 Postal Charges	XXXXXXX			XXXXXXX			XXXXXXX	
355 Travel	XXXXXXX			XXXXXXX			XXXXXXX	
399 Other Contracted Services	XXXXXXX			XXXXXXX			XXXXXXX	
413 Drugs & Medical Supplies	XXXXXXX			XXXXXXX			XXXXXXX	
499 Other Supplies & Materials	XXXXXXX			XXXXXXX			XXXXXXX	
524 In-Service/Staff Development	XXXXXXX			XXXXXXX			XXXXXXX	
599 Other Charges (Specify)	XXXXXXX			XXXXXXX			XXXXXXX	
735 Health Equipment	XXXXXXX			XXXXXXX			XXXXXXX	
72120 TOTAL EXPENDITURES		0	XXXXXXX	31465	XXXXXXX		0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72130 SUPPORT SERVICES (72000)							
72130 STUDENTS (72100)							
OTHER STUDENT SUPPORT (72130)							
117 Career Ladder Program		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
123 Guidance Personnel							
124 Psychological Personnel							
127 Career Ladder - Extended Contracts		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
130 Social Workers							
135 Assessment Personnel							
161 Secretary(s)							
162 Clerical Personnel							
164 Attendants							
170 School Resource Officers							
189 Other Salaries & Wages							
201 Social Security		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
204 State Retirement		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
206 Life Insurance		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
207 Medical Insurance		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
208 Dental Insurance		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
210 Unemployment Compensation		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
212 Employer Medicare		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
299 Other Fringe Benefits		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
307 Communication		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
309 Contracts with Government Agencies		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
311 Contracts with other School Systems		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
322 Evaluation & Testing		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
330 Operating Lease Payment		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
336 Maintenance & Repair Services-Equip		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
348 Postal Charges		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
355 Travel		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
399 Other Contracted Services		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
499 Other Supplies & Materials		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
524 In-service/Staff Development		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
599 Other Charges (Specify)		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
790 Other Equipment		X X X X X X X		X X X X X X X		X X X X X X X	X X X X X X X
72130 TOTAL EXPENDITURES	0	X X X X X X X	0	X X X X X X X	0	X X X X X X X	0

Special Education Expenses Only

#FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.
All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.**ROUND TO NEAREST DOLLAR**

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	General Purpose Fund	*FTE Positions	IDEA Part B	*FTE Positions	Preschool Grant	*FTE Positions
72215 SUPPORT SERVICES (72000) ALTERNATIVE INSTRUCTION PROGRAM							
105 Supervisor/Director		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
117 Career Ladder Program							
123 Guidance Personnel		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
127 Career Ladder Extended Contracts							
129 Librarian(s)							
138 Instructional Computer Personnel							
161 Secretary(s)							
162 Clerical Personnel							
163 Educational Assistants							
189 Other Salaries & Wages		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
196 In-Service Training		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
201 Social Security		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
204 State Retirement		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
206 Life Insurance		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
207 Medical Insurance		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
208 Dental Insurance		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
210 Unemployment Compensation		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
212 Employer Medicare		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
299 Other Fringe Benefits		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
307 Communication		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
330 Operating Lease Payment		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
336 Maintenance & Repair Services -Equipment		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
348 Postal Charges		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
355 Travel		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
399 Other Contracted Services		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
432 Library Books/Media		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
499 Other Supplies & Materials		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
524 In-Service/Staff Development		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
599 Other Charges (Specify)		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
790 Other Equipment							
72215 TOTAL EXPENDITURES		0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
SUPPORT SERVICES (72000)							
72220 INSTRUCTIONAL STAFF (72200)							
SPECIAL EDUCATION PROGRAM STAFF (72220)							
105 Supervisor/Director	53994	0.8		10799	0.2		
117 Career Ladder Program	XXXXXXX			XXXXXXX		XXXXXXX	
124 Psychological Personnel				49069	1		
127 Career Ladder Extended Contracts	XXXXXXX			XXXXXXX		XXXXXXX	
135 Assessment Personnel							
161 Secretary(s)							
162 Clerical Personnel	12111	0.1		12103	0.9		
171 Speech Pathologist (Supervisory)							
189 Other Salaries & Wages	XXXXXXX			XXXXXXX		XXXXXXX	
196 In-Service Training	3424	XXXXXXX		4465	XXXXXXX	XXXXXXX	
201 Social Security	3535	XXXXXXX		4520	XXXXXXX	XXXXXXX	
204 State Retirement							
206 Life Insurance	5306	XXXXXXX		XXXXXXX		XXXXXXX	
207 Medical Insurance							
208 Dental Insurance							
210 Unemployment Compensation							
212 Employer Medicare	801	XXXXXXX		1045	XXXXXXX	XXXXXXX	
299 Other Fringe Benefits	XXXXXXX			XXXXXXX		XXXXXXX	
307 Communication							
308 Consultants							
330 Operating Lease Payments							
336 Maintenance & Repair Services -Equipment							
348 Postal Charges							
355 Travel	5000	XXXXXXX		10000	XXXXXXX	XXXXXXX	
399 Other Contracted Services							
499 Other Supplies & Materials	1000	XXXXXXX		XXXXXXX		XXXXXXX	
524 In-Service/Staff Development	5100	XXXXXXX		10000	XXXXXXX	XXXXXXX	
599 Other Charges (Specify)							
790 Other Equipment	3000	XXXXXXX		XXXXXXX		XXXXXXX	
72220 TOTAL EXPENDITURES		82271	XXXXXXX	102001	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	FTE Positions	PRESCHOOL GRANT	*FTE Positions
72410 SUPPORT SERVICES (72000)							
SCHOOL ADMIN. (72400)							
OFFICE OF PRINCIPAL (72410)							
104 Principal(s)							
117 Career Ladder Program	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
119 Accountants/ Bookkeepers							
127 Career Ladder Extended Contracts	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
139 Assistant Principal(s)							
161 Secretary(s)							
162 Clerical Personnel							
189 Other Salaries & Wages	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
196 In-Service Training							
201 Social Security	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
204 State Retirement	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
206 Life Insurance	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
207 Medical Insurance	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
208 Dental Insurance	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
210 Unemployment Compensation	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
212 Employer Medicare	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
229 Other Fringe Benefits	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
307 Communication	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
317 Data Processing Services	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
320 Dues & Memberships	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
330 Operating Lease Payment	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
336 Maintenance & Repair Services-Equipment	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
348 Postal Charges	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
355 Travel	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
399 Other Contracted Services	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
411 Data Processing Supplies	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
435 Office Supplies	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
499 Other Supplies & Materials	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
524 In-Service/Staff Development	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
599 Other Charges (Specify)	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
701 Administration Equipment	XXXXXXX	XXXXXXX	XXXXXXX				XXXXXXX
72410 TOTAL EXPENDITURES		0	XXXXXXX	0	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000)						
	STUDENT TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers			3222.5	3		19820
162	Clerical Personnel						1
189	Other Salaries & Wages			15000	4		
196	In-Service Training						
201	Social Security	X X X X X X X	2930	X X X X X X X			1230
204	State Retirement	X X X X X X X	2635	X X X X X X X			1110
206	Life Insurance	X X X X X X X		X X X X X X X			X X X X X X
207	Medical Insurance	X X X X X X X		X X X X X X X			X X X X X X
208	Dental Insurance	X X X X X X X		X X X X X X X			X X X X X X
210	Unemployment Compensation	X X X X X X X		X X X X X X X			X X X X X X
212	Employer Medicare	X X X X X X X		X X X X X X X			X X X X X X
299	Other Fringe Benefits	X X X X X X X		X X X X X X X			X X X X X X
307	Communication	X X X X X X X		X X X X X X X			X X X X X X
311	Contracts with Other School Systems	X X X X X X X		X X X X X X X			X X X X X X
312	Contracts with Private Agencies	X X X X X X X		X X X X X X X			X X X X X X
313	Contracts with Parents	X X X X X X X		X X X X X X X			X X X X X X
314	Contracts with Public Carriers	X X X X X X X		X X X X X X X			X X X X X X
315	Contracts with Vehicle Owners	X X X X X X X		X X X X X X X			X X X X X X
329	Laundry Service	X X X X X X X		X X X X X X X			X X X X X X
330	Operating Lease Payments	X X X X X X X		X X X X X X X			X X X X X X
338	Maintenance & Repair Service - Vehicles	X X X X X X X		X X X X X X X			X X X X X X
340	Medical & Dental Services	X X X X X X X		X X X X X X X			X X X X X X
348	Postal Charges	X X X X X X X		X X X X X X X			X X X X X X
351	Rentals	X X X X X X X		X X X X X X X			X X X X X X
355	Travel	X X X X X X X		X X X X X X X			X X X X X X
399	Other Contracted Services	X X X X X X X		X X X X X X X			X X X X X X
412	Diesel Fuel	X X X X X X X		X X X X X X X			X X X X X X
418	Equipment & Machinery Parts	X X X X X X X		X X X X X X X			X X X X X X
424	Garage Supplies	X X X X X X X		X X X X X X X			X X X X X X
425	Gasoline	X X X X X X X		X X X X X X X			X X X X X X
433	Lubricants	X X X X X X X		X X X X X X X			X X X X X X
450	Tires & Tubes	X X X X X X X		X X X X X X X			X X X X X X
453	Vehicle Parts	X X X X X X X		X X X X X X X			X X X X X X
499	Other Supplies & Materials	X X X X X X X		X X X X X X X			X X X X X X
511	Vehicle & Equipment Insurance	X X X X X X X		X X X X X X X			X X X X X X
524	In-Service/Staff Development	X X X X X X X		X X X X X X X			X X X X X X
599	Other Charges (Specify)	X X X X X X X		X X X X X X X			X X X X X X
701	Administrative Equipment	X X X X X X X		X X X X X X X			X X X X X X
729	Transportation Equipment	X X X X X X X		X X X X X X X			X X X X X X
72710	TO TAL EXPENDITURES		0	X X X X X X X	59,738	X X X X X X X	22450

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools		25629	
71200	Special Education Program	2221090	58101	14921
72120	Health Services		31465	
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	82271	102001	
72410	Office of Principal			
72710	Transportation		59,138	22450
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXX		
99100-590	Permissive Use of Funds:	XXXXXX	XXXXXX	XXXXXX
	A. Adjustment to Local Effort	XXXXXX		XXXXXX
	B. School Wide	XXXXXX		XXXXXX
	C. Early Intervening Services	XXXXXX		XXXXXX
	TOTAL EXPENDITURES	2,303,361.00	807942	37,371.00

Indirect Cost Rate: _____

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.
 Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.

Alternative Instruction Program

Acct. No.	Description	Justification
71150		
X 116	Teachers	Salaries for SE teachers working with students placed in the alternative program
128	Homebound Teachers	Salaries for SE teachers working with homebound SE students
162	Clerical Personnel	Salary of clerk to provide SE instructional support
163	Educational Assistants	Salaries for EAs working with SE students
189	Other Salaries & Wages (Specify)	
195	Certified Substitute Teachers	Certified Substitutes for SE teachers
198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers
X 201	Social Security	Fringe benefits for above salaries
X 204	State Retirement	Fringe benefits for above salaries
206	Life Insurance	Fringe benefits for above salaries
207	Medical Insurance	Fringe benefits for above salaries
208	Dental Insurance	Fringe benefits for above salaries
210	Unemployment compensation	Fringe benefits for above salaries
X 212	Employer Medicare	Fringe benefits for above salaries
299	Other Fringe Benefits (Specify)	
311	Contracts with other School Systems	Contract with:
330	Operating Lease Payments (Specify)	For:
330	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
336	Tuition	To pay tuition for SE students unable to afford them
356	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers
369	Contracts for Substitute Teachers - Non-Certified	To pay actual contracts for non-certified SE substitute teachers
370	Other Contracted Services (Specify)	
399	Other Contracted Services (Specify)	
429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE alternative classroom
449	Textbooks	To pay cost of supplementary SE textbooks
499	Other Supplies & Materials (Specify)	
535	Fee Waivers	To pay fees for SE students that cannot afford them
599	Other Charges (Specify)	
790	Other Equipment (Specify)	See equipment page for specific items to purchase

Special Education Instruction Program

IDEA, PART B PRESCHOOL GRANT

Acct. No.	Description	Justification
X 71200		
X 116 Teachers	To pay for teachers working with SE students	
X 128 Homebound Teachers	To pay for homebound teachers working w/ SE students	
162 Clerical Personnel	To pay for SE clerical personnel	
X 163 Educational Assistants	To pay for SE educational assistants	
X 171 Speech Pathologist	To pay for SE speech pathologist	
X 189 Other Salaries & Wages (Specify)	Interpreter and social worker to work with special education students	
X 195 Certified Substitute Teachers	Certified Substitutes for SE teachers	
X 198 Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X 201 Social Security	Fringe benefits for above salaries	
X 204 State Retirement	Fringe benefits for above salaries	
206 Life Insurance	Fringe benefits for above salaries	
X 207 Medical Insurance	Fringe benefits for above salaries	
208 Dental Insurance	Fringe benefits for above salaries	
210 Unemployment compensation	Fringe benefits for above salaries	
X 212 Employer Medicare	Fringe benefits for above salaries	
X 299 Other Fringe Benefits (Specify)	Fringe benefits for above salaries	
X 310 Contracts with other Public Agencies	Contract with: Patrick Rehab Wellness	For: PT and OT services for SE students
311 Contracts with other School Systems	Contract with:	For:
312 Contracts with Private Agency	Contract with: Parents	For: Transportation of SE students
322 Evaluation & Testing	To evaluate and test S. E. students	
X 330 Operating Lease Payments (Specify)		
336 Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
356 Tuition	To pay tuition for SE students unable to afford it	
369 Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
370 Contracts for Substitute Teachers - Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
399 Other Contracted Services (Specify)		
X 429 Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
449 Textbooks	To purchase supplementary textbooks for SE students	
499 Other Supplies & Materials (Specify)		
535 Fee Waivers	To pay fees for SE students that cannot afford them	
599 Other Charges (Specify)		
725 Special Education Equipment *		

LEA: Lincoln County

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page*Special Education Instruction Program*
 IDEA, PART B PRESCHOOL GRANT

Acct. No.	Description	Justification
71200		
116 Teachers	To pay for teachers working with SE students	
128 Homebound Teachers	To pay for homebound teachers working w/ SE students	
162 Clerical Personnel	To pay for SE clerical personnel	
X 163 Educational Assistants	To pay for SE educational assistants	
171 Speech Pathologist	To pay for SE speech pathologist	
189 Other Salaries & Wages (Specify)		
195 Certified Substitute Teachers	Certified Substitutes for SE teachers	
198 Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X 201 Social Security	Fringe benefits for above salaries	
X 204 State Retirement	Fringe benefits for above salaries	
206 Life Insurance	Fringe benefits for above salaries	
207 Medical Insurance	Fringe benefits for above salaries	
208 Dental Insurance	Fringe benefits for above salaries	
210 Unemployment compensation	Fringe benefits for above salaries	
X 212 Employer Medicare	Fringe benefits for above salaries	
299 Other Fringe Benefits (Specify)		
X 310 Contracts with other Public Agencies	Contract with: Patrick Rehab Wellness	For: PT and OT service for preschool SE students
311 Contracts with other School Systems	Contract with:	For:
312 Contracts with Private Agency	Contract with:	For:
322 Evaluation & Testing	To evaluate and test S. E. students	
330 Operating Lease Payments (Specify)		
336 Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
356 Tuition	To pay tuition for SE students unable to afford it	
369 Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
370 Contracts for Substitute Teachers -- Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
399 Other Contracted Services (Specify)		
429 Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
449 Textbooks	To purchase supplementary textbooks for SE students	
499 Other Supplies & Materials (Specify)		
535 Fee Waivers	To pay fees for SE students that cannot afford them	
599 Other Charges (Specify)		
725 Special Education Equipment *		

LEA: Lincoln County

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page*Students Support Services/Health Services* IDEA, PART B PRESCHOOL GRANT

Acct. No	Description	Justification
72120		
X 131	Medical Personnel	To pay for nurses, PT, etc. working with SE students
X 189	Other Salaries & Wages (Specify)	
X 201	Social Security	Fringe benefits for salaries funded above
X 204	State Retirement	Fringe benefits for salaries funded above
206	Life Insurance	Fringe benefits for salaries funded above
207	Medical Insurance	Fringe benefits for salaries funded above
208	Dental Insurance	Fringe benefits for salaries funded above
210	Unemployment Compensation	Fringe benefits for salaries funded above
X 212	Employer Medicare	Fringe benefits for salaries funded above
299	Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	To maintain and repair SE health related equipment
348	Postal Charges	To pay for postal charges related to SE communication
355	Travel	Travel by SE medical employees to treat SE students
399	Other Contracted Services (Specify)	
413	Drugs & Medical Supplies	To purchase medical supplies for SE students
499	Other Supplies & Materials (Specify)	
524	In-Service/Staff Development	In-service for SE medical personnel
599	Other Charges (Specify)	
735	Health Equipment (Specify)	See equipment page for specific items to purchase

Support Services/Special Education Program

IDEA, PART B PRESCHOOL GRANT

Acct. No.	Description	Justification
X 72220		
X 105	Supervisor/Director	Pay salary for SE Supervisor/Director
X 124	Psychological Personnel	To pay salary of SE psychologist
X 135	Assessment Personnel	To pay salary of SE assessment personnel
X 161	Secretary(s)	To pay salary of SE secretary
X 162	Clerical Personnel	To pay salary of SE clerks
X 171	Speech Pathologist	To pay for SE speech pathologist for supervisory services
X 189	Other Salaries and Wages (Specify)	
X 196	In-Service Training	Pay for training of SE support staff
X 201	Social Security	Fringe benefits for above personnel
X 204	State Retirement	Fringe benefits for above personnel
X 206	Life Insurance	Fringe benefits for above personnel
X 207	Medical Insurance	Fringe benefits for above personnel
X 208	Dental Insurance	Fringe benefits for above personnel
X 210	Unemployment Compensation	Fringe benefits for above personnel
X 212	Employer Medicare	Fringe benefits for above personnel
X 299	Other Fringe Benefits (Specify)	
X 307	Communication	SE communication costs
X 308	Consultants	To pay consultants For:
X 330	Operating Lease Payments (Specify)	
X 336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
X 348	Postal Charges	To pay for postal charges for SE programs
X 355	Travel	Travel for SE support Staff
X 399	Other Contracted Services (Specify)	For: Supervisor, School Psychologist, Homebound and Vision Teachers, Social Worker
X 499	Other Supplies & Materials (Specify)	
X 524	In-Services/Staff Development	Staff development for SE support staff
X 599	Other Charges (Specify)	
X 790	Other Equipment (Specify)	

Transportation

Act. No	Description	Justification
72710		
105	Supervisor/Director (Specify)	
142	Mechanic(s)	
X	146 Bus Drivers	Special Education bus drivers to transport special education students
X	162 Clerical Personnel	
X	189 Other Salaries & Wages (Specify)	Attendants for the SE students riding the special education bus In-service training for approved special education personnel above
X	196 In-Service Training	
X	201 Social Security	Fringe benefits for approved personnel above
X	204 State Retirement	Fringe benefits for approved personnel above
X	206 Life Insurance	Fringe benefits for approved personnel above
X	207 Medical Insurance	Fringe benefits for approved personnel above
X	208 Dental Insurance	Fringe benefits for approved personnel above
X	210 Unemployment Compensation	Fringe benefits for approved personnel above
X	212 Employer Medicare	Fringe benefits for approved personnel above
299	Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
311	Contract with Other School Systems (Specify)	
312	Contracts with Private Agencies (Specify)	
X	313 Contracts with Parents	To reimburse parents for transportation of SE children
X	314 Contracts with Public Carriers	
315	Contracts with Vehicle Owners	
329	Laundry Service	
330	Operating Lease Payments	
338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
340	Medical and Dental Services	
348	Postal Charges	To pay postal charges re: communication
351	Rentals	
355	Travel	
399	Other Contracted Services (Specify)	
412	Diesel Fuel	
418	Equipment and Machinery Parts	For special education purchased vehicles
424	Garage Supplies	For special education purchased vehicles
425	Gasoline	For special education purchased vehicles
433	Lubricants	For special education purchased vehicles
450	Tires and Tubes	For special education purchased vehicles
453	Vehicle Parts	For special education purchased vehicles
499	Other Supplies & Materials (Specify)	
511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
524	In-Service/Staff Development	Staff Development for above approved special education personnel
599	Other Charges (Specify)	See equipment page for specific items to be purchased
701	Administration Equipment	See equipment page for specific items to be purchased
729	Transportation Equipment	See equipment page for specific items to be purchased

Transportation IDEA, PART B PRESCHOOL GRANT

Act. No	Description	Justification
72710		
105	Supervisor/Director (Specify)	
142	Mechanic(s)	
X	146 Bus Drivers	Special Education bus drivers to transport preschool special education students
X	162 Clerical Personnel	
	189 Other Salaries & Wages (Specify)	
X	196 In-Service Training	In-service training for approved special education personnel above
X	201 Social Security	Fringe benefits for approved personnel above
X	204 State Retirement	Fringe benefits for approved personnel above
	206 Life Insurance	Fringe benefits for approved personnel above
	207 Medical Insurance	Fringe benefits for approved personnel above
	208 Dental Insurance	Fringe benefits for approved personnel above
	210 Unemployment Compensation	Fringe benefits for approved personnel above
X	212 Employer Medicare	Fringe benefits for approved personnel above
	299 Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
311	Contract with Other School Systems (Specify)	
312	Contracts with Private Agencies (Specify)	
313	Contracts with Parents	
314	Contracts with Public Carriers	
315	Contracts with Vehicle Owners	
329	Laundry Service	
330	Operating Lease Payments	
338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
340	Medical and Dental Services	
348	Postal Charges	To pay postal charges re: communication
351	Rentals	
355	Travel	
399	Other Contracted Services (Specify)	
412	Diesel Fuel	
418	Equipment and Machinery Parts	For special education purchased vehicles
424	Garage Supplies	For special education purchased vehicles
425	Gasoline	For special education purchased vehicles
433	Lubricants	For special education purchased vehicles
450	Tires and Tubes	For special education purchased vehicles
453	Vehicle Parts	For special education purchased vehicles
499	Other Supplies & Materials (Specify)	
511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
524	In-Service/Staff Development	Staff Development for above approved special education personnel
599	Other Charges (Specify)	
701	Administration Equipment	See equipment page for specific items to be purchased
729	Transportation Equipment	See equipment page for specific items to be purchased

LEA: Lincoln County

C. FINANCIAL INFORMATION (continued)

**6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort**

a. Expenditures for 2005-2006

Actual amount expended for students with disabilities served (Table 9, End of Year Report, 2005 - 2006)	<u>\$ 1,816,907.57</u>
Total unduplicated count of disabled students served by the school system (End of Year Report 2005-2006)	<u>565</u>
Per pupil expenditures 2005-2006 Divide a (1) by a (2)	<u>\$ 3,215.77</u>

b. Expenditures for 2006-2007

1. Actual amount expended for students with disabilities served (State S.E. Expenditure Report, 2006 - 2007)	<u>\$ 1,939,850.82</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	<u>580</u>
3. Per pupil expenditures 2006-2007 Divide a (1) by a (2)	<u>\$ 3,344.57</u>

c. Expenditures for 2007-2008 *

1. Actual or <u>projected</u> (Circle one) amount expended for students with disabilities served (State S.E. Expenditure Report, 2007 - 2008)	<u>\$ 2,135,907.65</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2007-2008)	<u>601</u>
3. Per pupil actual or projected expenditures 2007-2008 Divide b (1) by b (2)	<u>\$ 3,553.92</u>
4. System's total net enrollment (All Students)	<u>4317</u>
Percentage of S.E. Students (Divide c 2 by c 4)	<u>8.16%</u>

DOE USE ONLY
<u>\$</u>

<u>\$</u>

d. Projected Expenditures for 2008-09

(Page 14, Total Expenditures General Purpose Funds)

\$ 2,303,361

* NOTE: If c.1. and c.3 are less than b.1 and b.3., a maintenance of effort problem has occurred. Please submit documentation that justifies this expenditure. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300.204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. If d. is less than c.1., a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.

Comprehensive Application for
Special Education Services
Checklist

Page -Cover Page

LEA SEA

- ALL items in box labeled "To be Completed by Local School System" have been answered.
 The Director of Schools has signed and dated the plan.

Comments:

Part I –Compliance Assurances

Pages 1-2 -- Compliance Assurances

- Pages are included.
 Signed and dated by the Director of Schools.

Part II – Statistical Information

Page 3 – Children with Disabilities to Receive FAPE Services from the School System

- Name of School System is given at top of page
 Boxes in Column 1 are completed appropriately by primary disability, by age span and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)
 For Column 2 include any students served full-time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column
 Totals in Column 3 are correct for each grade span and at bottom of page.
 The total 3 – 5 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.
 The total 6 – 21 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.
 Columns 4 – 6b are filled out as appropriate and totaled correctly
 Grand total is correct

Comments: *The numbers on this page represent an unduplicated count (head count) of students*

Page 4 – Options to be Provided (Ages 3-5) and (Ages 6-21)

- Name of School System is given at top of page.
 Indicate number of children served by option. This is a duplicated count and should reflect both primary and one secondary option of service

- The total by option and disability either equals the total of Column 3 on Page 3 for 3-5 year olds or is no more than double that number.
- Check total number given for Option 6. For each option 6 student there is at least $\frac{1}{2}$ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: *The LEA is strongly encouraged to use the End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.*

Page 5 -- Permissive Use of Funds

LEA SEA

- Use of Funds as Local Funds worksheet Page 5 is completed
- Use of Funds as Local Funds (5A) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (5B) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (5C) worksheet is completed if LEA is requesting this option.
- Front of Comprehensive Application is marked showing Use of Funds to be utilized

Pages 6 -13 – Estimated Expenditures

LEA SEA

- Name of School System is given at top of page.
- Total expenditures for each budget (General Purpose, IDEA Part B, & Preschool) are calculated correctly.
- FTE positions are given for appropriate account numbers
- Check the total number given for Option 6 on page 4. For each option 6 student there is at least $\frac{1}{2}$ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- If equipment is over \$5,000 per unit being purchased with Part B or Preschool funds, there is a corresponding equipment page.
- All amounts are rounded to the nearest dollar.
- Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
- Total allocations for both Part B and Preschool have been budgeted.
- Any budget code with the description "Other" must be detailed in the plan.

Comments: *Budget code substitutions or additions cannot be made in the budget*

Page 14 – Estimated Expenditure Summary

- Name of LEA is given at top of page.
- Budgeted amounts for each account series and fund types have been transferred correctly from corresponding budget pages
- Calculations for each fund type (General Purpose, Idea Part B, and Preschool) are correct
- Total expenditures for general purpose funds match total on page 16, item c.
- N/A* If the LEA is going to reduce their level of local expenditures of special education services, the correct column is filled in and computed correctly.
- Total award has been budgeted correctly
- Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.
- Total IDEA, Part B and Preschool as well as all competitive awards have been transferred to the front of the Comprehensive Application.

*Calculation for indirect cost: Total Allocation –Any Equipment and/or Permissive Use of Funds = Allocation (less equipment) / Indirect Cost Rate (1.00 _____ or 10 _____) X Indirect Cost % = Maximum
Indirect Cost (See sample attached)*

Page 15 – Equipment List (IDEA & PreSchool only)

- Name of School System is listed at top of page.
- N/A* Any equipment budgeted under IDEA Part B or Preschool requiring prior approval is accounted for on this page.
- Budget codes are correct.
- Description is appropriate for definition of equipment.
- Quantity, Unit Cost, and Total Cost are correct. (*Unit cost is \$5,000 or more; see comments below*)
- Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.
- Total for page is correct
- If more than one page is needed, grand total of equipment is correct

Comments: *Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer*

Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant

Materials and software are not to be included on this page.

Pages – Line Item Justification for the Expenditures of IDEA, Part B & PreSchool Funds

- There is a justification for each budgeted account number under the Part B or Preschool funds and the account code is marked.
- Account numbers and description of expenditures (complete account name) match the budget.
- Justifications are added for all account codes which say “Specify” and for any items without prewritten justifications
- All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page

Comments: *Do not include numbers of personnel in the budget justifications—the appropriate numbers have already been included on the budget pages*

Page 16 – Non-Supplanting/Maintenance of Effort

LEA SEA

- Name of School System is listed at top of page
- Expenditures for items “a” and “b” have been cross-checked with the previous year’s comprehensive application and match those figures.
- Item c (1), either actual or projected is circled.
- If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly
- The total unduplicated count of disabled students served agrees with the June End of Year Report.
- Division is correct.
- If the LEA is not expending more money (total or per pupil) in item “c” than in item “b”, a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
- Item “d”—the amount of total expenditures from general purpose funds has been transferred accurately from page 14
- Amount given in item “d” is greater than amount given in Item c (1). **If no**, LEA is notified of potential maintenance of effort problem.
- Management Consultant has checked and verified the three (3) years worth of expenditures for accuracy